

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

FTX TRADING LTD., *et al.*,¹

Debtors.

Chapter 11

Case No. 22-11068 (JTD)
(Jointly Administered)

**Re: D.I. 28421, 28776, 28784, 28814, 28816, 28830,
28831, 28832, 28833, 28836, 28837, 28838, 28847**

Hearing Date: March 13, 2025, at 1:00 p.m. ET

**FEE EXAMINER'S SUMMARY REPORT
ON FEE REVIEW PROCESS AND EIGHTH INTERIM FEE APPLICATIONS**

TO: THE HONORABLE JOHN T. DORSEY
UNITED STATES BANKRUPTCY JUDGE:

The Fee Examiner appointed in the above-captioned chapter 11 cases (the “Fee Examiner”) submits this summary report (the “Report”) pursuant to the *Order (I) Appointing Fee Examiner and (II) Establishing Procedures for Consideration of Requested Fee Compensation and Reimbursement of Expenses* [D.I. 834] (the “Fee Examiner Order”) to advise the Court on the status of the fee review process and to recommend the Court’s approval of the fees and expenses outlined on the attached **Exhibit A** on an *interim* basis, as discussed in detail below. The Fee Examiner’s review of the applications listed on **Exhibit B** is ongoing, and the Fee Examiner requests adjournment of those applications to a subsequent hearing date.

Bifurcated Final Fee Application Procedures

The Effective Date occurred on January 3, 2025. *Notice of Effective Date of the Second Amended Joint Chapter 11 Plan of Reorganization of FTX Trading Ltd. and its Debtor Affiliates*

¹ The last four digits of FTX Trading Ltd.’s and Alameda Research LLC’s tax identification number are 3288 and 4063 respectively. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification number is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.ra.kroll.com/FTX>. The principal place of business of Debtor Emergent Fidelity Technologies Ltd is Unit 3B, Bryon’s Commercial Complex, Friars Hill Road, St. John’s, Antigua and Barbuda.

[D. I. 29127]. As presaged in the *Fee Examiner's Summary Report on Fee Review Process and Seventh Interim Fee Applications* [D. I. 28501], the Fee Examiner will report separately on pending final fee applications, to be heard at the April 17, 2025, omnibus hearing.

Summary of Recommendations

The Fee Examiner has reached consensual agreements, subject to Court approval, with most applicants for the Eighth Interim Fee Period (August 1, 2024-October 8, 2024). The Fee Examiner's recommended adjustments—all consensual—are outlined on the attached **Exhibit A**.

**UNCONTESTED APPLICATIONS RECOMMENDED FOR INTERIM COURT
APPROVAL WITH ADJUSTMENTS AND RESERVATIONS OF RIGHTS**

DEBTOR PROFESSIONALS

Alvarez & Marsal North America, LLC

1. On December 16, 2024, Alvarez & Marsal North America, LLC ("A&M") filed the *Eighth Interim Fee Application of Alvarez & Marsal North America, LLC* [D.I. 28836] for the period from August 1, 2024, through October 8, 2024 (the "A&M Eighth Fee Application"), seeking \$31,601,860.50 in fees and \$610,115.56 in expenses.

2. During the Eighth Interim Fee Period, A&M continued performing services related to the Debtors' business operations, claims reconciliation, asset sales, and avoidance actions. A&M professionals also prepared for and participated in the plan confirmation hearing.

3. The Fee Examiner identified potentially top-heavy staffing, apparently excessive meeting attendance, improperly documented expenses, and various technical and procedural deficiencies with respect to some time entries (including double-billed and lumped entries). After an extensive exchange of information and discussion, the stipulated adjustments to fees and expenses are sufficient to address the Fee Examiner's concerns, with no Reserved Issues. The

Fee Examiner recommends the approval of the A&M Eighth Fee Application as adjusted and outlined on **Exhibit A**.

AlixPartners, LLP

4. On December 16, 2024, AlixPartners, LLP (“AlixPartners”) filed the *Eighth Interim Application of AlixPartners, LLP, Forensic Investigation Consultant to the Chapter 11 Debtors and Debtors-In-Possession, for Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred for the Period from August 1, 2024, through October 8, 2024* [D.I. 28837] (the “AlixPartners Eighth Fee Application”), seeking \$4,854,187.50 in fees and \$105,607.01 in expenses.

5. As the Debtors’ forensic investigation consultant, AlixPartners professionals used retrospective financial statements and other documents they created to support plan confirmation.

6. The Fee Examiner identified a number of areas of concern, including time devoted to fee applications and potentially routine timekeeping tasks, possible over-attendance at meetings, and inadequately documented expenses. After an extensive exchange of information and discussion, the stipulated adjustments to fees and expenses are sufficient to address the Fee Examiner’s concerns, with no Reserved Issues. The Fee Examiner is satisfied that the agreed adjustments adequately address all identified issues and now recommends Court approval of the AlixPartners Eighth Fee Application, as adjusted and outlined on **Exhibit A**.

Quinn Emanuel Urquhart & Sullivan, LLP

7. On December 16, 2024, Quinn Emanuel Urquhart & Sullivan, LLP (“Quinn Emanuel”) filed the *Eighth Interim Fee Application of Quinn Emanuel Urquhart & Sullivan, LLP* [D.I. 28847] for the period from August 1, 2024, through October 8, 2024 (the “Quinn Emanuel Eighth Fee Application”), seeking \$2,471,110.65 in fees and \$834.73 in expenses.

8. As special counsel to the Debtors, Quinn Emanuel concluded its investigations into business operations, asset analysis and recovery, and avoidance action analysis, in support of plan confirmation.

9. The Fee Examiner identified a number of areas of concern, including time devoted to fee applications and potentially routine timekeeping tasks, possible overstaffing, apparently excessive meeting or hearing attendance, and various technical and procedural deficiencies with respect to certain time entries (including vague and lumped entries). After an extensive exchange of information and discussion, the stipulated adjustments to fees and expenses are sufficient to address the Fee Examiner's concerns. The Fee Examiner and Quinn Emmanuel also agreed to a negotiated resolution of two continuing Reserved Issues: (1) fees incurred to investigate and draft complaints that may not have been described sufficiently in the time records to allow the Fee Examiner to determine which estate claims the work relates to; and (2) research and litigation work related to the same vaguely-described causes of action. The Fee Examiner now recommends Court approval of the Quinn Emanuel Eighth Fee Application, with no remaining Reserved Issues, as outlined on Exhibit A.

Landis Rath & Cobb LLP

10. On December 16, 2024, Landis Rath & Cobb LLP ("LRC") filed the *Eighth Interim Fee Application of Landis Rath & Cobb LLP* [D.I. 28838] for the period from August 1, 2024, through October 8, 2024 (the "LRC Eighth Fee Application"), seeking \$1,672,942.00 in fees and \$45,053.06 in expenses.

11. During the Eighth Interim Fee Period, LRC continued to support the work of other Debtor professionals as Delaware counsel in support of plan confirmation.

12. The Fee Examiner identified a number of areas of concern, including potentially excessive time entry review and hearing attendance. LRC has agreed to adjustments to fees that

adequately address the Fee Examiner's concerns, with no Reserved Issues. The Fee Examiner now recommends the LRC Eighth Fee Application for Court approval on an interim basis, with the adjustments outlined on the attached **Exhibit A**.

Kroll Restructuring Administration LLC

13. On December 13, 2024, Kroll Restructuring Administration LLC ("Kroll") filed the *Fourth Interim Fee Application of Kroll Restructuring Administration LLC, Administrative Advisor to the Debtors, for the Period From August 1, 2024 Through October 8, 2024* [D.I. 28784] (the "Kroll Fourth Fee Application"), requesting \$309,103.08 in fees and \$931.40 in expenses. The Fee Examiner has reviewed the Kroll Fourth Fee Application and now recommends approval of that application on an interim basis without any adjustments.

UCC PROFESSIONALS

Paul Hastings LLP

14. On December 16, 2024, Paul Hastings LLP ("Paul Hastings") filed the *Eighth Interim Fee Request of Paul Hastings LLP* [D.I. 28830] and the *Supplement to the Eighth Interim Fee Application of Paul Hastings* [D.I. 28832] (together the "Paul Hastings Eighth Fee Application"), seeking \$1,025,558.75 in fees and \$266,943.95 in expenses.

15. The Fee Examiner identified some issues of concern, including potential over-attendance at meetings and hearings and apparent staffing inefficiencies.

16. After an exchange of information exchange and discussion, Paul Hastings has agreed to adjustments to fees that adequately address the Fee Examiner's concerns, and the Fee Examiner now recommends the Paul Hastings Eighth Fee Application for Court approval on an interim basis with the adjustments outlined on **Exhibit A**, with no remaining Reserved Issues.

FTI Consulting, Inc.

17. On December 16, 2024, FTI Consulting, Inc. (“FTI”) filed the *Eighth Interim Fee Request of FTI Consulting, Inc.* [D.I. 28830] and the *Supplement to the Eighth Interim Fee Application of FTI Consulting, Inc., Financial Advisor to the Official Committee of Unsecured Creditors, for Allowance of Compensation for Services Rendered and Reimbursement of Expenses for the Period August 1, 2024 Through October 8, 2024* [D.I. 28833] (the “FTI Eighth Fee Application”), seeking \$1,438,771.50 in fees and \$14,636.00 in reimbursement for expenses.

18. During the Eighth Interim Fee Period, FTI continued in its role as financial advisor to the UCC.

19. The Fee Examiner identified a number of areas of concern, including apparently excessive fee application activities, task duplication, and transitory timekeepers.

20. After an exchange of information and discussion about the FTI Eighth Fee Application, the Fee Examiner has resolved all identified issues. As such, the Fee Examiner now recommends Court approval of the FTI Eighth Fee Application on an interim basis, as adjusted and outlined on Exhibit A.

Young Conaway Stargatt & Taylor, LLP

21. On December 16, 2024, Young Conaway Stargatt & Taylor, LLP (“Young Conaway”) filed the *Eighth Interim Fee Request of Young Conaway Stargatt & Taylor, LLP* [D.I. 28830] and the *Supplement to Eighth Interim Fee Request of Young Conaway Stargatt & Taylor, LLP* [D.I. 28831] (together the “Young Conaway Eighth Fee Application”), seeking \$150,466.00 in fees and \$1,717.93 in expenses.

22. During the Eighth Interim Fee Period, Young Conaway continued in its role as Delaware counsel to the UCC.

23. The Fee Examiner identified a number of areas of concern, including blocked-billed tasks and potentially duplicative attendance on calls and at hearings and meetings. After an extensive exchange of information and discussion, Young Conaway has agreed to the adjustments to fees that adequately address the Fee Examiner's concerns. The Fee Examiner now recommends the Young Conaway Eighth Fee Application for Court approval on an interim basis, with the adjustments outlined on the attached **Exhibit A**.

AD HOC COMMITTEE PROFESSIONALS

Eversheds Sutherland (US) LLP

24. On December 13, 2024, Eversheds Sutherland (US) LLP ("Eversheds") filed the *Fifth Interim Fee Application of Eversheds Sutherland (US) LLP, as Lead Counsel for the Ad Hoc Committee of Non-US Customers of FTX.com, for Allowance of Compensation and Reimbursement of All Actual and Necessary Expenses for the Period from August 1, 2024, Through and Including October 8, 2024* [D.I. 28776] (the "Eversheds Fifth Fee Application"), seeking \$783,612.50 in fees and \$2,076.93 in expenses.

25. During the Eighth Interim Fee Period, Eversheds advised the *Ad Hoc* Committee (the "AHC") on a wide variety of matters, including the development of the amended plan and disclosure statement and the claim notice transfer and reconciliation process.

26. The Fee Examiner identified several areas of concern, including but not limited to rate increases, fee application time, excessive meeting attendance, and various technical and procedural deficiencies with respect to some time entries (including vague and lumped entries).

27. Eversheds has agreed to fee adjustments that adequately address the Fee Examiner's concerns, and the Fee Examiner now recommends the Eversheds Fifth Fee Application for Court approval on an interim basis, with the adjustments outlined on the attached **Exhibit A**.

Morris, Nichols, Arsht & Tunnell LLP

28. On November 27, 2024, Morris, Nichols, Arsht & Tunnell LLP (“Morris Nichols”) filed the *Combined Fifth Monthly and Fifth Interim Fee Application of Morris, Nichols, Arsht & Tunnell LLP, as Co-Counsel to the Ad Hoc Committee of Non-US Customers of FTX.com, for Allowance of Monthly Compensation and for Reimbursement of All Actual and Necessary Expenses Incurred for the Period from August 1, 2024, Through and Including October 8, 2024* [D.I. 28421] (the “Morris Nichols Fifth Fee Application”), seeking \$286,818.50 in fees and \$7,023.00 in expenses.

29. During the Eighth Interim Fee Period, Morris Nichols—as Delaware co-counsel—continued to support the *Ad Hoc* Committee in advancing its objectives.

30. The Fee Examiner identified several areas of concern, including but not limited to rate increases, apparently excessive hearing attendance, and improper expenses.

31. Morris Nichols has agreed to fee and expense adjustments that adequately address the Fee Examiner’s concerns, and the Fee Examiner now recommends the Morris Nichols Fifth Fee Application for Court approval on an interim basis, with the adjustments outlined on the attached Exhibit A.

CHAPTER 11 EXAMINER PROFESSIONALS

Patterson Belknap Webb & Tyler LLP

32. On December 16, 2024, Patterson Belknap Webb & Tyler LLP (“Patterson Belknap”) filed the *Third Interim Fee Application of Patterson Belknap Webb & Tyler LLP* [D.I. 28816] (the “Patterson Belknap Third Fee Application”), seeking \$1,774,812.38 in fees and \$10,032.27 in expenses.

33. After verifying that the fees and expenses requested were consistent with the various orders related to the Examiner’s appointment, scope, and cost (*see, e.g.*, D.I. 9882, 9883,

15538, 22029, and 23059) (the “Examiner Orders”), the Fee Examiner’s letter report to Patterson Belknap identified minor billing errors and questioned certain administrative tasks.

34. Patterson Belknap has agreed to modest fee adjustments that adequately address the Fee Examiner’s concerns, and the Fee Examiner now recommends the Patterson Belknap Third Fee Application for Court approval on an interim basis, with the adjustments outlined on the attached **Exhibit A**.

Ashby & Geddes, P.A.

35. The Chapter 11 Examiner filed the *Examiner’s Application for an Order Authorizing the Employment of Ashby & Geddes, P.A. as Delaware Counsel Nunc Pro Tunc to the Appointment Date* [D.I. 11087] on April 3, 2024.

36. The Court entered the *Order Authorizing the Examiner’s Employment of Ashby & Geddes, P.A. as Delaware Counsel, Nunc Pro Tunc to the Appointment Date* [D.I. 12275] on April 19, 2024.

37. The professional filed the *First Interim Fee Application of Ashby & Geddes, P.A.* [D.I. 28814] (the “Ashby & Geddes First Fee Application”) on December 16, 2024, requesting \$112,800.50 in fees and \$1,219.26 in expense reimbursements.

38. After verifying that the fees and expenses requested were consistent with the Examiner Orders, the Fee Examiner’s letter report to Ashby & Geddes, P.A. (“Ashby & Geddes”) identified excessive retention and fee application time and overhead expenses as areas of concern.

39. Ashby & Geddes has agreed to modest fee adjustments that adequately address the Fee Examiner’s concerns, and the Fee Examiner now recommends the Ashby & Geddes First

Fee Application for Court approval on an interim basis, with the adjustments outlined on the attached **Exhibit A**.

INTERIM FEE APPLICATIONS RECOMMENDED FOR DEFERRAL

Sullivan & Cromwell LLP

40. On December 16, 2024, Sullivan & Cromwell LLP (“S&C”) filed the Eighth Interim Fee Application of Sullivan & Cromwell LLP for the period from August 1, 2024 through October 8, 2024 [D.I. 28846] (the “S&C Eighth Fee Application”), seeking \$15,375,078.30 in fees and \$35,222.53 in expenses.

41. During the Eighth Interim Fee Period, S&C advised the Debtors on a wide variety of matters, including preparing for and conducting the plan confirmation hearing.

42. The Fee Examiner identified a number of areas of concern, including possible overstaffing; apparently excessive meeting, hearing, and mediation attendance; time spent communicating and negotiating with the Fee Examiner; and work related to the FTX multidistrict litigation pending in the Southern District of Florida.

43. The Fee Examiner has also quantified two Reserved Issues: (1) fees devoted to the investigation and prosecution of avoidance actions that may not have been described with sufficient detail to allow for a determination of which avoidance matters they relate to and (2) the fees devoted to work on the interim reports of John Ray.

44. S&C and the Fee Examiner are engaged in productive discussions with the aim of resolving both the S&C Eighth Fee Application issues and the Reserved Issues. To allow those discussions to continue, S&C and the Fee Examiner have agreed to defer consideration of the S&C Eighth Fee Application to the April 19, 2025 omnibus hearing, as outlined on **Exhibit B**.

Ernst & Young LLP

45. On June 14, 2024, Ernst & Young LLP (“EY”) filed the *Second Interim Fee Application of Ernst & Young LLP* [D.I. 17671] (the “EY Second Fee Application”), requesting \$4,184,211.75 in fees and \$43,766.03 in expenses.

46. The Fee Examiner identified several irregularities in the EY Second Fee Application, including very late fee submissions, undisclosed revisions to the scope of work, work performed by EY affiliates and “member firms” not explicitly authorized to provide services in the retention order, and unusual professional titles and billing rates.

47. EY and the Fee Examiner have again agreed to defer consideration of the EY Second Fee Application to allow the Fee Examiner and counsel to review supplemental materials provided by the professional, to complete their review, and to report to the Court on the results.

48. The Fee Examiner now requests that the EY Second Fee Application be deferred to a future hearing date, as outlined on **Exhibit B**.

49. On February 20, 2025, EY filed the *Third Interim Fee Application of Ernst & Young LLP* [D.I. 29610] (the “EY Third Fee Application”), requesting \$4,193,071.55 in fees and \$34,052.78 in expenses. The Fee Examiner’s review of this application is ongoing.

50. On February 20, 2025, EY filed the *Fourth Interim Fee Application of Ernst & Young LLP* [D.I. 29611] (the “EY Fourth Fee Application”), requesting \$4,774,698.20 in fees and \$53,701.57 in expenses. The Fee Examiner’s review of this application is ongoing.

51. On February 20, 2025, filed the *Fifth Interim Fee Application of Ernst & Young LLP* [D.I. 29612] (the “EY Fifth Fee Application”), requesting \$3,851,093.00 in fees and \$235,774.62 in expenses. The Fee Examiner’s review of this application is ongoing.

52. On February 20, 2025, EY filed the *Sixth Interim Fee Application of Ernst & Young LLP* [D.I. 29613] (the “EY Sixth Fee Application”), requesting \$3,737,782.80 in fees and \$200,775.21 in expenses. The Fee Examiner’s review of this application is ongoing.

53. On February 28, 2025, EY filed the *Seventh Interim Fee Application of Ernst & Young LLP* [D.I. 29801] (the “EY Seventh Fee Application”), requesting \$5,057,095.45 in fees and \$269,815.69 in expenses. The Fee Examiner’s review of this application is ongoing.

54. On February 28, 2025, EY filed the *Eighth Interim Fee Application of Ernst & Young LLP* [D.I. 29807] (the “EY Eighth Fee Application”), requesting \$3,285,407.50 in fees and \$126,371.30 in expenses. The Fee Examiner’s review of this application is ongoing.

55. The Fee Examiner now requests that the EY Third through Eighth Fee Applications be deferred to a future hearing date, as outlined on **Exhibit B**.

NOTICE

56. Pursuant to ¶ 9(g) of the Fee Examiner Order, the Fee Examiner will serve this Summary Report by e-mail on counsel for the Debtors, on counsel for the Committee, and each Applicant. The Fee Examiner will also serve this Summary Report upon the U.S. Trustee by e-mail and first-class mail. A copy of this report is available on the website of the Debtors’ notice and claims agent at <https://restructuring.ra.kroll.com/FTX/>. The Fee Examiner submits that, in light of the nature of this report, no other or further notice need be given.

CONCLUSION

WHEREFORE, the Fee Examiner respectfully requests the entry of an order, to be submitted by Debtors’ counsel under certification, granting the relief requested and such other and further relief as the Court may deem just and proper.

Dated: March 4, 2025.

GODFREY & KAHN, S.C.

By /s/ Mark W. Hancock
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EXHIBIT A

Eighth Interim Fee Period Applications Recommended for Approval

	Applicant	Compensation Period Docket Index Filed Date	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments		Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
<i>Eighth Interim Fee Period (August 1, 2024 - October 8, 2024)</i>									
1	AlixPartners, LLP <i>Forensic Investigation Consultant to the Debtors</i>	8/1/2024 - 10/8/2024 D.I. 28837 12/16/2024	\$4,854,187.50	\$69,604.66		\$105,607.01	\$6,960.53	\$4,784,582.84	\$98,646.48
2	Alvarez & Marsal North America, LLC <i>Financial Advisors to the Debtors</i>	8/1/2024 - 10/8/2024 D.I. 28836 12/16/2024	\$31,601,860.50	\$235,254.70		\$610,115.56	\$17,697.88	\$31,366,605.80	\$592,417.68
3	Ashby & Geddes, P.A. <i>Attorneys for Examiner Robert J. Cleary</i>	3/20/2024 - 10/8/2024 D.I. 28814 12/16/2024	\$112,800.50	\$2,500.00		\$1,219.26	\$0.00	\$110,300.50	\$1,219.26
4	Eversheds Sutherland (US) LLP <i>Counsel for the Ad Hoc Committee of Non-US Customers of FTX.com</i>	8/1/2024 - 10/8/2024 D.I. 28776 12/13/2024	\$783,612.50	\$9,478.30		\$2,076.93	\$0.00	\$774,134.20	\$2,076.93
5	FTI Consulting, Inc. <i>Financial Advisor to the Official Committee of Unsecured Creditors</i>	8/1/2024 - 10/8/2024 D.I. 28830, 28833 12/16/224	\$1,438,771.50	\$22,527.82		\$14,636.00	\$0.00	\$1,416,243.68	\$14,636.00
6	Kroll Restructuring Administration LLC <i>Administrative Advisor to the Debtors</i>	8/1/2024 - 10/8/2024 D.I. 28784 12/13/2024	\$309,103.08	\$0.00		\$931.40	\$0.00	\$309,103.08	\$931.40
7	Landis Rath & Cobb LLP <i>Delaware Counsel to the Debtors</i>	8/1/2024 - 10/8/2024 D.I. 28838 12/16/2024	\$1,672,942.00	\$34,582.75		\$45,053.06	\$0.00	\$1,638,359.25	\$45,053.06
8	Morris, Nichols, Arsht & Tunnell LLP <i>Delaware Counsel for the Ad Hoc Committee of Non-US Customers of FTX.com</i>	8/1/2024 - 10/8/2024 D.I. 28421 11/27/2024	\$286,818.50	\$1,429.00	FN1	\$7,023.00	\$0.00	\$285,389.50	\$7,023.00
9	Patterson Belknap Webb & Tyler LLP <i>Counsel to the Examiner, Robert J. Cleary</i>	8/1/2024 - 10/8/2024 D.I. 28816 12/16/2024	\$1,774,812.38	\$1,800.00		\$10,032.37	\$0.00	\$1,773,012.38	\$10,032.37
10	Paul Hastings LLP <i>Counsel to the Official Committee of Unsecured Creditors</i>	8/1/2024 - 10/8/2024 D.I. 28830, 28832 12/16/224	\$1,025,558.75	\$23,688.03		\$266,943.95	\$0.00	\$1,001,870.72	\$266,943.95
11	Quinn Emanuel Urquhart & Sullivan, LLP <i>Special Counsel to the Debtors</i>	8/1/2024 - 10/8/2024 D.I. 28847 12/16/2024	\$2,471,110.65	\$300,000.00	FN2	\$834.73	\$19.59	\$2,171,110.65	\$815.14
12	Young Conaway Stargatt & Taylor, LLP <i>Delaware Counsel to the Official Committee of Unsecured Creditors</i>	8/1/2024 - 10/8/2024 D.I. 28830, 28831 12/16/224	\$150,466.00	\$1,750.00		\$1,717.93	\$0.00	\$148,716.00	\$1,717.93

FN1 - The total recommended fee adjustment incorporates an agreed reduction requested by the U.S. Trustee.

FN2 - Fee Reduction resolves all outstanding Reserved Issues.

EXHIBIT B

Second - Eighth Interim Fee Period Applications Deferred

	Applicant	Compensation Period Docket Index Filed Date	Interim Fees Requested	Fee Examiner's Recommended Fee Adjustments	Interim Expenses Requested	Fee Examiner's Recommended Expense Adjustments	Interim Fees Recommended for Approval	Interim Expenses Recommended for Approval
Second Interim Fee Period (February 1, 2023 - April 30, 2023)								
1	Ernst & Young LLP <i>Tax Services Provider to the Debtors</i>	2/1/2023 - 4/30/2023 D.I. 17671 6/14/2024	\$4,184,211.75		\$43,766.03			
Third Interim Fee Period (May 1, 2023 - July 31, 2023)								
2	Ernst & Young LLP <i>Tax Services Provider to the Debtors</i>	5/1/2023 - 7/31/2023 D.I. 29610 2/20/2025	\$4,193,071.55		\$34,052.78			
Fourth Interim Fee Period (August 1, 2023 - October 31, 2023)								
3	Ernst & Young LLP <i>Tax Services Provider to the Debtors</i>	8/1/2023 - 10/31/2023 D.I. 29611 2/20/2025	\$4,774,698.20		\$53,701.57			
Fifth Interim Fee Period (November 1, 2023 - January 31, 2024)								
4	Ernst & Young LLP <i>Tax Services Provider to the Debtors</i>	11/1/2023 - 1/31/2024 D.I. 29612 2/20/2025	\$3,851,093.00		\$235,774.62			
Sixth Interim Fee Period (February 1, 2024 - April 30, 2024)								
5	Ernst & Young LLP <i>Tax Services Provider to the Debtors</i>	2/1/2024 - 4/30/2024 D.I. 29613 2/20/2025	\$3,737,782.80		\$200,775.21			
Seventh Interim Fee Period (May 1, 2024 - July 31, 2024)								
6	Ernst & Young LLP <i>Tax Services Provider to the Debtors</i>	5/1/2024 - 7/31/2024 D.I. 29801 2/28/2025	\$5,057,095.45		\$269,815.69			
Eighth Interim Fee Period (August 1, 2024 - October 8, 2024)								
7	Ernst & Young LLP <i>Tax Services Provider to the Debtors</i>	8/1/2024 - 10/8/2024 D.I. 29807 2/28/2025	\$3,285,407.50		\$126,371.30			
8	Sullivan & Cromwell LLP <i>Counsel to the Debtors</i>	8/1/2024 - 10/8/2024 D.I. 28846 12/16/2024	\$15,375,078.30		\$35,222.53			